



# Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled \$1,121.4 billion during the 12 months ending June 1990, an increase of 4.9 percent from the amount collected during the 12 months ending June 1989. Federal tax collections were \$627.8 billion, up 3.5 percent during this period. State tax collections totaled \$298.0 billion, up 4.7 percent this period, and local government taxes amounted to \$195.6 billion, an increase of 10.4 percent. The table below provides a summary by type of tax for the 12 month periods ending June 1990 and June 1989.

During the second quarter of calendar year 1990, collections of Federal, State, and local taxes amounted to \$328.7 billion. Compared to the corresponding quarter of 1989, this is an increase of \$3.1 billion or 1.0 percent.

National totals, Federal, State, and local are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed

property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Table 5 contains State-by-State detail on State tax collections in total and for seven major tax categories.

## CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1990 these Federal "taxes" amounted to \$115.4 billion. (See appendix B.) Included, however, are all receipts

Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1990 and 1989

(Because of rounding, detail may not add to totals)

Type of tax	Amount, 12 months ending June— (million dollars)		Percent change
	1990	1989	
Total .....	\$1,121,377	\$1,068,611	4.9
Individual income .....	565,595	531,652	6.4
Corporation net income .....	120,201	128,714	-6.6
Property .....	152,241	134,848	12.9
Customs, general sales and gross receipts .....	137,809	132,497	4.0
Motor fuel .....	32,820	33,248	-1.3
Tobacco product sales .....	9,762	9,432	3.5
Alcoholic beverage sales .....	9,358	9,655	-3.1
All other .....	93,591	88,565	5.7

from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.<sup>1</sup> A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 11 percent of the local government total, and representing about one-third of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports *State Government Tax Collections: 1989* and *State Government Finances in 1989*. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, *Government Finances: 1988-89*.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from the Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Beginning with the third quarter of 1988, property tax collections as shown in table 3 are estimated based upon information from a revised stratified sample panel containing 530 counties or county-type areas which are served altogether by approximately 5,900 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 71 percent of them. Sampling variation was calculated for the property tax data developed from a sample survey covering 1982. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than  $\pm 1$  percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who supplied basic data needed for the preparation of this report.

For further information concerning these data, contact Gerard Keffer, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-5356).

**Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1990 and Prior Periods**

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax							
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other
QUARTER											
1990											
2nd quarter .....	328,678	200,774	127,904	176,539	41,680	30,894	35,200	8,031	2,482	2,519	31,333
1st quarter .....	258,298	130,656	127,642	124,342	22,469	40,577	35,934	8,204	2,312	2,094	22,366
1989											
4th quarter .....	271,951	145,471	126,480	130,390	26,842	47,829	33,458	8,308	2,568	2,481	20,075
3rd quarter .....	262,450	150,917	111,533	134,324	29,210	32,941	33,217	8,277	2,400	2,264	19,817
2nd quarter .....	325,543	200,149	125,394	173,888	46,460	28,545	36,324	7,962	2,567	2,336	27,461
1st quarter .....	240,141	121,601	118,540	115,175	22,683	36,388	32,815	8,252	2,119	2,124	20,585
1988											
4th quarter .....	260,373	143,186	117,187	122,615	30,932	41,671	32,091	8,707	2,553	2,497	19,307
3rd quarter .....	242,554	141,943	100,611	119,974	28,244	28,244	31,267	8,327	2,193	2,698	21,212
2nd quarter .....	279,542	168,310	111,232	142,802	40,425	25,899	32,080	7,588	2,566	2,237	25,945
1st quarter .....	230,774	121,364	109,410	112,581	23,011	33,011	30,594	7,285	2,276	2,027	19,989
1987											
4th quarter .....	244,225	130,983	113,242	115,311	26,180	41,826	29,707	7,527	2,508	2,226	18,940
3rd quarter .....	233,502	139,294	94,208	118,370	29,194	26,392	28,423	7,490	2,766	2,575	18,302
2nd quarter .....	267,750	162,845	104,905	146,956	31,622	23,913	29,462	7,073	2,426	2,332	23,966
1st quarter .....	217,026	115,891	101,135	103,955	23,202	31,172	27,228	6,726	2,301	2,425	20,017
1986											
4th quarter .....	227,159	121,370	105,789	108,207	23,080	39,753	26,701	7,006	2,286	2,230	17,896
3rd quarter .....	212,949	125,246	87,703	112,444	20,277	25,033	26,538	6,883	2,595	2,211	16,968
2nd quarter .....	223,086	127,058	96,028	112,377	27,680	23,286	26,967	6,958	2,378	2,420	21,020
1st quarter .....	200,387	106,444	93,943	98,166	16,606	28,455	26,213	6,455	2,340	2,335	19,817
12 MONTHS ENDING											
June 1990 .....	1,121,377	627,818	493,559	565,595	120,201	152,241	137,809	32,820	9,762	9,358	93,591
March 1990 .....	1,118,242	627,193	491,049	562,944	124,981	149,892	138,933	32,751	9,847	9,175	89,719
December 1989 .....	1,100,085	618,138	481,947	553,777	125,195	145,703	135,814	32,799	9,654	9,205	87,938
September 1989 .....	1,088,507	615,853	472,654	546,002	129,285	139,545	134,447	33,198	9,639	9,221	87,170
June 1989 .....	1,068,611	606,879	461,732	531,652	128,714	134,848	132,497	33,248	9,432	9,655	88,565
March 1989 .....	1,022,610	575,040	447,570	500,566	122,679	132,202	128,253	32,874	9,431	9,556	87,049
December 1988 .....	1,013,243	574,803	438,440	497,972	123,007	128,825	126,032	31,907	9,588	9,459	86,453
September 1988 .....	997,095	562,600	434,495	490,668	118,255	128,980	123,648	30,727	9,543	9,188	86,086
June 1988 .....	988,043	559,951	428,092	489,064	118,810	127,128	120,804	29,890	10,106	9,065	83,176
March 1988 .....	976,251	554,486	421,765	493,218	110,007	125,142	118,186	29,375	9,966	9,160	81,197
December 1987 .....	962,503	549,013	413,490	484,592	110,198	123,303	114,820	28,816	9,991	9,558	81,225
September 1987 .....	945,437	539,400	406,037	477,488	107,098	121,230	111,814	28,295	9,769	9,562	80,181
June 1987 .....	924,884	525,352	399,532	471,562	98,181	119,871	109,929	27,688	9,608	9,198	78,847
March 1987 .....	880,220	489,565	390,655	436,983	94,239	119,244	107,434	27,573	9,560	9,286	75,901
December 1986 .....	863,581	480,118	383,463	431,194	87,643	116,527	106,419	27,302	9,599	9,196	75,701
September 1986 .....	847,623	471,898	375,725	423,955	83,432	113,324	105,135	26,496	9,318	8,926	77,037
June 1986 .....	833,572	462,171	371,401	415,387	81,067	112,156	102,929	26,016	9,126	9,140	77,751
March 1986 .....	828,468	462,162	366,306	413,068	80,942	110,460	100,925	25,536	8,825	8,812	79,900

Note: Beginning with the current quarter, property tax data for the period June 1988 to March 1990 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter 1990 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Individual income	Corporation net income	Custom duties <sup>1</sup>	Motor fuels	Tobacco product sales	Alcoholic beverages <sup>2</sup>	Public utilities	Other selective sales or gross receipts	Death and gift	All other
<b>QUARTER</b>											
<b>1990</b>											
2nd quarter .....	200,774	145,481	33,501	4,060	2,929	980	1,617	1,531	3,683	4,204	2,788
1st quarter .....	130,656	98,048	17,004	4,093	3,303	946	1,225	1,497	1,068	2,237	1,235
<b>1989</b>											
4th quarter .....	145,471	107,325	21,993	4,236	3,408	1,148	1,621	1,704	1,072	2,378	586
3rd quarter .....	150,917	111,341	24,121	3,835	3,332	973	1,429	1,593	1,397	2,073	823
2nd quarter .....	200,149	143,745	37,185	4,270	3,022	1,164	1,445	1,578	<sup>3</sup> 2,300	2,676	2,764
1st quarter .....	121,601	89,823	16,589	4,140	3,897	<sup>3</sup> 864	1,295	1,749	<sup>3</sup> 452	1,908	<sup>3</sup> 884
<b>1988</b>											
4th quarter .....	143,186	100,781	25,396	4,205	4,121	1,289	1,641	1,470	1,066	2,088	1,129
3rd quarter .....	141,943	99,374	23,628	4,431	3,679	964	1,890	1,506	2,412	1,967	2,092
2nd quarter .....	168,310	118,296	31,986	3,916	3,015	1,264	1,360	1,571	2,006	2,143	2,753
1st quarter .....	121,364	89,506	17,311	4,021	3,051	1,070	1,200	1,098	1,121	1,719	1,267
<b>1987</b>											
4th quarter .....	130,983	94,005	21,270	3,949	3,131	1,225	1,380	1,526	1,818	1,765	914
3rd quarter .....	139,294	98,571	24,429	4,092	3,066	1,500	1,688	1,337	951	1,845	1,815
2nd quarter .....	162,845	121,646	24,006	4,122	2,892	1,207	1,443	1,316	1,632	2,043	2,538
1st quarter .....	115,891	83,511	17,510	3,431	2,947	1,184	1,613	1,332	846	1,775	1,742
<b>1986</b>											
4th quarter .....	121,370	88,829	17,981	3,493	3,047	1,046	1,391	1,450	1,397	1,830	906
3rd quarter .....	125,246	94,327	15,897	3,835	2,819	1,379	1,387	1,261	1,129	1,819	1,393
2nd quarter .....	127,058	91,350	20,831	3,313	3,302	1,166	1,535	1,213	940	1,880	1,528
1st quarter .....	106,444	79,959	11,558	3,106	2,956	1,246	1,565	1,299	1,107	1,607	2,041
<b>12 MONTHS ENDING</b>											
June 1990 .....	627,818	462,195	96,619	16,224	12,972	4,047	5,892	6,325	7,220	10,892	5,432
March 1990 .....	627,193	460,459	100,303	16,434	13,065	4,231	5,720	6,372	5,837	9,364	5,408
December 1989 .....	618,138	452,234	99,888	16,481	13,659	4,149	5,790	6,624	5,221	9,035	5,057
September 1989 .....	615,853	445,690	103,291	16,450	14,372	4,290	5,810	6,390	5,215	8,745	5,600
June 1989 .....	606,879	433,723	102,798	17,046	14,719	4,281	6,271	6,303	6,230	8,639	6,869
March 1989 .....	575,040	408,274	97,599	16,692	14,712	4,381	6,186	6,296	5,936	8,106	6,858
December 1988 .....	574,803	407,957	98,321	16,573	13,866	4,587	6,091	5,645	6,605	7,917	7,241
September 1988 .....	562,600	401,181	94,195	16,317	12,876	4,523	5,830	5,701	7,357	7,594	7,026
June 1988 .....	559,951	400,378	94,996	15,978	12,263	5,059	5,628	5,532	5,896	7,472	6,749
March 1988 .....	554,486	403,728	87,016	16,184	12,140	5,002	5,711	5,277	5,522	7,372	6,534
December 1987 .....	549,013	397,733	87,215	15,594	12,036	5,116	6,124	5,511	5,247	7,428	7,009
September 1987 .....	539,400	392,557	83,926	15,138	11,952	4,937	6,135	5,435	4,826	7,493	7,001
June 1987 .....	525,352	388,313	75,394	14,881	11,705	4,816	5,834	5,359	5,004	7,467	6,579
March 1987 .....	489,565	358,017	72,219	14,072	12,115	4,775	5,926	5,256	4,312	7,304	5,569
December 1986 .....	480,118	354,465	66,267	13,747	12,124	4,837	5,878	5,223	4,573	7,136	5,868
September 1986 .....	471,898	348,959	63,144	13,420	11,641	4,608	5,601	5,047	6,727	6,957	5,794
June 1986 .....	462,171	341,228	61,166	12,824	11,572	4,469	5,823	5,013	8,351	6,810	4,915
March 1986 .....	462,162	339,855	61,208	12,416	11,321	4,218	5,519	5,132	9,887	6,595	6,011

<sup>1</sup>Actual U.S. Customs plus an estimated amount from Puerto Rico.<sup>2</sup>Excludes occupation taxes.<sup>3</sup>Reflects change in timing.

Note: Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

Table 3. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Second Quarter 1990 and Prior Periods

(Million dollars. Because of rounding, detail may not add to total)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Individual income <sup>1</sup>	Corporation net income <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other
QUARTER												
1990												
2nd quarter .....	127,904	85,838	42,066	31,058	8,179	30,894	31,140	5,102	1,502	902	3,292	15,835
1st quarter .....	127,642	75,771	51,871	26,294	5,465	40,577	31,841	4,901	1,366	869	3,007	13,322
1989												
4th quarter .....	126,480	68,335	58,145	23,065	4,849	47,829	29,222	4,900	1,420	860	2,472	11,863
3rd quarter .....	111,533	68,063	43,470	22,983	5,089	32,941	29,382	4,945	1,427	835	2,502	11,429
2nd quarter .....	125,394	84,194	41,200	30,143	9,275	28,545	32,054	4,940	1,403	891	3,132	15,011
1st quarter .....	118,540	71,862	46,678	25,352	6,094	36,388	28,675	4,355	1,255	829	2,806	12,786
1988												
4th quarter .....	117,187	65,812	51,375	21,834	5,536	41,671	27,886	4,586	1,264	856	2,304	11,250
3rd quarter .....	100,611	62,681	37,930	20,600	5,011	28,244	26,836	4,648	1,229	808	2,400	10,835
2nd quarter .....	111,232	75,143	36,089	24,506	8,439	25,899	28,164	4,573	1,302	877	2,910	14,562
1st quarter .....	109,410	65,947	43,463	23,075	5,700	33,011	26,573	4,234	1,206	827	2,632	12,152
1987												
4th quarter .....	113,242	62,248	50,994	21,306	4,910	41,826	25,758	4,396	1,283	846	2,215	10,702
3rd quarter .....	94,208	59,059	35,149	19,799	4,765	26,392	24,331	4,424	1,256	887	2,294	10,060
2nd quarter .....	104,905	72,395	32,510	25,310	7,616	23,913	25,340	4,181	1,219	889	2,708	13,729
1st quarter .....	101,135	62,234	38,901	20,444	5,692	31,172	23,797	3,779	1,117	812	2,489	11,833
1986												
4th quarter .....	105,789	58,055	47,734	19,378	5,099	39,753	23,208	3,959	1,240	839	2,108	10,205
3rd quarter .....	87,703	54,834	32,869	18,117	4,380	25,033	22,703	4,064	1,216	824	2,048	9,318
2nd quarter .....	96,028	64,636	31,392	21,027	6,849	23,286	23,654	3,656	1,212	885	2,515	12,944
1st quarter .....	93,943	57,248	36,695	18,207	5,048	28,455	23,107	3,499	1,094	770	2,325	11,438
12 MONTHS ENDING												
June 1990 .....	493,559	298,007	195,552	103,400	23,582	152,241	121,585	19,848	5,715	3,466	11,273	52,449
March 1990 .....	491,049	296,363	194,686	102,485	24,678	149,892	122,499	19,686	5,616	3,455	11,113	51,625
December 1989 .....	481,947	292,454	189,493	101,543	25,307	145,703	119,333	19,140	5,505	3,415	10,912	51,089
September 1989 .....	472,654	289,931	182,723	100,312	25,994	139,545	117,997	18,826	5,349	3,411	10,744	50,476
June 1989 .....	461,732	284,549	177,183	97,929	25,916	134,848	115,451	18,529	5,151	3,384	10,642	49,882
March 1989 .....	447,570	275,498	172,072	92,292	25,080	134,202	111,561	18,162	5,050	3,370	10,420	49,433
December 1988 .....	438,440	269,583	168,857	90,015	24,686	128,825	109,459	18,041	5,001	3,368	10,246	48,799
September 1988 .....	434,495	266,019	168,476	89,487	24,060	128,980	107,331	17,851	5,020	3,358	10,157	48,251
June 1988 .....	428,092	262,397	165,695	88,686	23,814	127,128	104,826	17,627	5,047	3,437	10,051	47,476
March 1988 .....	421,765	259,649	162,116	89,490	22,991	125,142	102,002	17,235	4,964	3,449	9,849	46,643
December 1987 .....	413,490	255,936	157,554	86,859	22,983	123,303	99,226	16,780	4,875	3,434	9,706	46,324
September 1987 .....	406,037	251,743	154,294	84,931	23,172	121,230	96,676	16,343	4,832	3,427	9,599	45,827
June 1987 .....	399,532	247,518	152,014	83,249	22,787	119,871	95,048	15,983	4,792	3,364	9,353	45,085
March 1987 .....	390,655	239,759	150,896	78,966	22,020	119,244	93,362	15,458	4,785	3,360	9,160	44,300
December 1986 .....	383,463	234,773	148,690	76,729	21,376	116,527	92,672	15,178	4,762	3,318	8,996	43,905
September 1986 .....	375,725	230,809	144,916	74,996	20,288	113,324	91,715	14,855	4,710	3,325	8,815	43,697
June 1986 .....	371,401	228,184	143,217	74,159	19,901	112,156	90,105	14,444	4,657	3,317	8,708	43,954
March 1986 .....	366,306	225,680	140,626	73,213	19,734	110,460	88,509	14,215	4,607	3,293	8,597	43,678

<sup>1</sup>Local government collections are included with "Individual income," except for New York City, NY and Washington, DC.

Note: Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1988-89. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

Note: Beginning with the current quarter, property tax data for the period June 1988 to March 1990 have been revised to reflect corrections submitted by survey participants. This has resulted in changes to the totals previously published for these quarters.

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1990 and Prior Periods**

(Million dollars)

Area	Area population, 1988 <sup>1</sup>	Collections, 12 months ending June			Area	Area population, 1988 <sup>1</sup>	Collections, 12 months ending June		
		1990	1989	Percent change			1990	1989	Percent change
<b>ALABAMA</b>					<b>GEORGIA</b>				
Jefferson County .....	679,100	200.0	189.5	5.5	Cobb County .....	425,300	256.4	231.8	10.6
Mobile County .....	389,200	72.9	70.5	3.4	De Kalb County .....	544,700	392.3	362.2	8.3
<b>ARIZONA</b>					Fulton County .....	640,800	719.9	659.3	9.2
Maricopa County .....	2,029,500	1,439.9	1,248.0	15.4	<b>HAWAII</b>				
Pima County .....	636,000	458.1	388.6	17.9	Honolulu County .....	838,500	304.1	267.4	13.7
<b>ARKANSAS</b>					<b>ILLINOIS</b>				
Pulaski County .....	356,900	119.8	115.4	3.8	Cook County .....	5,284,300	4,807.2	4,278.2	12.4
<b>CALIFORNIA</b>					Du Page County .....	760,800	808.6	807.6	.1
Alameda County .....	1,241,100	704.6	646.1	9.1	Kane County .....	316,800	266.1	133.4	299.5
Contra Costa County .....	765,200	631.1	541.2	16.6	Lake County .....	495,300	507.4	437.1	16.1
Fresno County .....	614,800	269.9	250.0	8.0	Madison County .....	252,300	136.5	94.8	44.0
Kern County .....	520,000	403.8	385.1	4.9	St. Clair County .....	269,700	(NA)	90.7	(NA)
Los Angeles County .....	8,587,800	4,907.3	4,042.9	21.4	Will County .....	346,700	263.5	224.6	17.3
Monterey County .....	348,800	(NA)	(NA)	(NA)	Winnebago County .....	252,100	128.7	117.8	9.2
Orange County .....	2,257,000	1,703.4	1,477.3	15.3	<b>INDIANA</b>				
Riverside County .....	985,100	(NA)	(NA)	(NA)	Allen County .....	303,900	160.8	151.7	6.0
Sacramento County .....	976,900	450.7	395.7	13.9	Lake County .....	487,900	353.1	336.2	5.0
San Diego County .....	2,370,400	1,356.7	1,205.0	12.6	Marion County .....	791,900	(NA)	(NA)	(NA)
San Francisco County .....	731,600	529.3	482.9	9.6	<b>IOWA</b>				
San Joaquin County .....	455,700	199.1	181.9	9.4	Polk County .....	324,700	241.7	230.8	4.7
San Mateo County .....	628,300	501.1	477.7	4.9	<b>KANSAS</b>				
Santa Barbara County .....	343,100	209.7	194.2	8.0	Johnson County .....	345,700	356.3	316.4	12.6
Santa Clara County .....	1,432,000	1,063.0	944.0	12.6	Sedgwick County .....	402,100	232.2	269.7	-13.9
Solano County .....	314,100	170.1	(NA)	(NA)	<b>KENTUCKY</b>				
Sonoma County .....	366,000	239.2	194.4	23.0	Jefferson County .....	675,800	246.2	216.8	13.5
Stanislaus County .....	341,000	161.0	127.4	26.3	<b>LOUISIANA</b>				
Tulare County .....	297,900	102.8	85.8	19.8	Caddo Parish .....	268,700	97.4	92.7	5.1
Ventura County .....	647,300	(NA)	(NA)	(NA)	East Baton Rouge Parish .....	384,300	93.7	93.6	.1
<b>COLORADO</b>					Jefferson Parish .....	471,400	136.4	120.2	13.5
Adams County .....	281,000	163.9	157.7	3.9	Orleans Parish .....	531,700	(NA)	192.2	(NA)
Arapahoe County .....	391,200	327.3	(NA)	(NA)	<b>MARYLAND</b>				
Denver County .....	492,200	352.1	338.3	4.1	Anne Arundel County .....	417,600	235.2	214.6	9.6
El Paso County .....	393,900	253.6	191.2	32.6	Baltimore County .....	689,300	348.7	339.4	2.7
Jefferson County .....	430,200	273.6	261.3	4.7	Baltimore City .....	751,400	420.8	403.7	4.3
<b>CONNECTICUT</b>					Montgomery County .....	704,900	703.7	624.0	12.8
Fairfield County .....	817,300	1,036.6	965.9	7.3	Prince George's County .....	701,000	398.7	364.3	9.4
Hartford County .....	843,300	926.3	848.7	9.1	<b>MASSACHUSETTS</b>				
New Haven County .....	794,400	745.1	743.8	.2	Bristol County .....	483,000	255.7	245.6	4.1
<b>DELAWARE</b>					Essex County .....	654,200	489.6	471.5	3.8
New Castle County .....	435,300	149.8	138.3	8.3	Hampden County .....	449,900	239.1	224.6	6.4
<b>DISTRICT OF COLUMBIA</b>					Middlesex County .....	1,373,600	1,236.1	1,141.9	8.2
Washington, DC .....	617,000	737.1	662.1	11.3	Norfolk County .....	610,200	530.1	476.6	11.2
<b>FLORIDA</b>					Plymouth County .....	430,900	287.3	286.4	.3
Brevard County .....	388,300	205.2	181.1	13.3	Suffolk County .....	686,700	576.9	562.6	2.5
Broward County .....	1,187,000	975.3	820.3	18.9	Worcester County .....	675,400	360.7	334.5	7.8
Dade County .....	1,813,500	1,287.7	969.2	32.9	<b>MICHIGAN</b>				
Duval County .....	673,500	344.0	309.1	11.3	Genesee County .....	430,700	312.9	312.5	.1
Escambia County .....	278,500	82.2	(NA)	(NA)	Ingham County .....	276,300	228.5	175.1	30.5
Hillsborough County .....	815,100	548.3	473.3	15.9	Kent County .....	484,600	373.8	322.2	16.0
Lee County .....	309,100	(NA)	(NA)	(NA)	Macomb County .....	706,900	615.2	606.9	1.4
Orange County .....	611,500	522.3	419.6	24.5	Oakland County .....	1,052,500	1,322.5	1,173.1	12.7
Palm Beach County .....	818,500	950.0	805.2	18.0	Washtenaw County .....	267,800	273.9	261.6	4.7
Pinellas County .....	821,000	551.7	493.8	11.7	Wayne County .....	2,122,800	1,591.3	1,390.9	14.4
Polk County .....	395,800	169.0	132.8	27.3					
Sarasota County .....	260,600	204.4	177.4	15.2					
Volusia County .....	348,400	(NA)	(NA)	(NA)					

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1990 and Prior Periods—Continued

(Million dollars)

Area	Area population, 1988 <sup>1</sup>	Collections, 12 months ending June			Area	Area population, 1988 <sup>1</sup>	Collections, 12 months ending June		
		1990	1989	Percent change			1990	1989	Percent change
<b>MINNESOTA</b>					Lorain County .....	270,500	134.5	125.5	7.1
Dakota County .....	253,400	(NA)	(NA)	(NA)	Lucas County .....	486,300	280.2	261.4	7.2
Hennepin County .....	1,008,800	1,203.3	1,124.6	7.0	Mahoning County .....	271,900	111.6	95.4	17.0
Ramsey County .....	478,900	419.6	390.7	7.4	Montgomery County .....	574,700	(NA)	(NA)	(NA)
<b>MISSISSIPPI</b>					Stark County .....	374,500	160.2	140.8	13.8
Hinds County .....	253,200	124.5	(NA)	(NA)	Summit County .....	514,000	295.2	273.7	7.8
<b>MISSOURI</b>					<b>OKLAHOMA</b>				
Jackson County .....	644,700	301.1	259.9	15.9	Oklahoma County .....	613,600	205.9	202.2	1.8
St. Louis County .....	1,008,800	672.4	632.6	6.3	Tulsa County .....	517,300	192.3	189.1	1.7
St. Louis City .....	403,400	152.8	128.5	18.9	<b>OREGON</b>				
<b>NEBRASKA</b>					Clackamas County .....	270,900	(NA)	(NA)	(NA)
Douglas County .....	419,400	318.0	302.1	5.3	Lane County .....	270,100	230.6	215.1	7.2
<b>NEVADA</b>					Multnomah County .....	563,700	630.3	577.2	9.2
Clark County .....	631,300	249.8	197.9	26.2	Washington County .....	292,800	296.3	284.7	4.1
<b>NEW HAMPSHIRE</b>					<b>PENNSYLVANIA</b>				
Hillsborough County .....	332,200	359.3	304.7	17.9	Allegheny County .....	1,354,300	971.2	864.5	12.3
<b>NEW JERSEY</b>					Berks County .....	329,100	130.9	117.3	11.6
Bergen County .....	829,500	1,180.2	1,020.9	15.6	Bucks County .....	543,600	386.7	354.4	9.1
Burlington County .....	397,600	338.4	289.1	17.0	Chester County .....	366,500	115.6	100.4	15.2
Camden County .....	502,200	454.0	390.7	16.2	Delaware County .....	556,900	274.1	257.9	6.3
Essex County .....	838,900	761.6	744.4	2.3	Erie County .....	277,000	152.8	124.9	22.4
Hudson County .....	542,200	556.2	502.2	10.8	Lancaster County .....	414,100	88.4	73.2	20.7
Mercer County .....	331,000	347.1	299.9	15.7	Lehigh County .....	288,700	179.1	149.6	19.8
Middlesex County .....	651,700	812.1	695.1	16.8	Luzerne County .....	331,500	99.4	91.1	9.1
Monmouth County .....	558,800	713.4	623.3	14.5	Montgomery County .....	687,500	435.6	409.0	6.5
Morris County .....	420,700	602.0	542.3	11.0	Philadelphia County .....	1,647,000	647.5	595.0	8.8
Ocean County .....	410,700	515.6	448.8	14.9	Westmoreland County .....	378,700	152.9	157.5	-2.9
Passaic County .....	462,800	474.6	420.9	12.8	York County .....	336,100	129.8	112.1	15.7
Union County .....	499,900	601.9	525.8	14.5	<b>RHODE ISLAND</b>				
<b>NEW MEXICO</b>					Providence County .....	595,100	443.9	408.9	8.6
Bernalillo County .....	493,100	153.9	142.1	8.3	<b>SOUTH CAROLINA</b>				
<b>NEW YORK</b>					Charleston County .....	302,200	164.2	145.1	13.2
Albany County .....	282,300	224.1	184.4	21.5	Greenville County .....	315,000	161.4	145.4	11.0
Dutchess County .....	262,200	250.1	259.6	-3.7	Richland County .....	285,900	149.1	145.6	2.4
Erie County .....	958,700	773.6	738.1	4.8	<b>TENNESSEE</b>				
Monroe County .....	700,300	646.7	598.2	8.1	Davidson County .....	507,300	260.6	249.3	4.5
Nassau County .....	1,318,100	2,233.7	2,316.2	-3.6	Hamilton County .....	291,800	136.5	134.3	1.6
New York City .....	7,352,700	6,569.7	5,958.2	10.3	Knox County .....	331,000	122.4	119.1	2.8
Onondaga County .....	461,500	437.7	402.6	8.7	Shelby County .....	819,800	346.7	293.6	18.1
Orange County .....	293,500	277.8	248.5	11.8	<b>TEXAS</b>				
Rockland County .....	265,800	331.2	319.5	3.7	Bexar County .....	1,211,700	651.4	602.3	8.2
Suffolk County .....	1,320,800	2,080.2	2,026.1	2.7	Cameron County .....	264,000	67.0	(NA)	(NA)
Westchester County .....	864,800	1,480.5	1,235.8	19.8	Dallas County .....	1,854,700	1,753.8	1,521.5	15.3
<b>NORTH CAROLINA</b>					El Paso County .....	585,900	236.5	190.6	24.1
Cumberland County .....	255,700	68.1	63.8	6.6	Harris County .....	2,786,700	2,184.1	1,859.4	17.5
Forsyth County .....	266,300	122.8	(NA)	(NA)	Hidalgo County .....	387,900	104.6	105.1	-0.5
Guilford County .....	336,800	177.6	166.6	6.6	Nueces County .....	297,900	195.6	179.4	9.0
Mecklenburg County .....	475,900	313.2	279.7	12.0	Tarrant County .....	1,128,600	522.2	585.5	-10.8
Wake County .....	388,100	233.5	210.3	11.0	Travis County .....	556,300	434.0	419.4	3.5
<b>OHIO</b>					<b>UTAH</b>				
Butler County .....	279,700	135.7	114.6	18.4	Salt Lake County .....	720,000	363.0	351.3	3.3
Cuyahoga County .....	1,430,800	933.7	931.5	.2	<b>VIRGINIA</b>				
Franklin County .....	938,100	703.8	617.9	13.9	Fairfax County .....	770,200	910.8	795.8	14.5
Hamilton County .....	874,000	612.9	493.3	24.2	Norfolk City .....	286,500	106.1	106.3	-0.2
					Virginia Beach City .....	365,300	199.6	179.9	11.0

**Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ending June 1990 and Prior Periods—Continued**

(Million dollars)

Area	Area population, 1988 <sup>1</sup>	Collections, 12 months ending June			Area	Area population, 1988 <sup>1</sup>	Collections, 12 months ending June		
		1990	1989	Percent change			1990	1989	Percent change
WASHINGTON					WISCONSIN				
King County.....	1,438,900	993.2	892.6	11.3	Dane County.....	352,800	299.1	268.6	11.3
Pierce County.....	559,100	(NA)	(NA)	(NA)	Milwaukee County.....	930,100	847.0	774.5	9.4
Snohomish County.....	422,700	217.5	191.6	13.5	Waukesha County.....	302,200	298.0	281.4	5.9
Spokane County.....	356,400	152.3	139.0	9.6					

Note: For areas shown amounts are based on a mail census of the population.

Note: For areas shown amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

NA Not available.

<sup>1</sup>Population data are from the 1988 Current Population Report.

<sup>2</sup>Reflects change in collection cycle.



Table 5. Collections of Selected State Taxes: June 1990 and Prior Periods

State	Total tax collections <sup>1</sup>				General sales and gross receipts			
	2nd quarter 1990 (thousand dollars)	12-month periods			2nd quarter 1990 (thousand dollars)	12-month periods		
		Year ending June 1990 (thousand dollars)	Percent change from—			Year ending June 1990 (thousand dollars)	Percent change from—	
			Year ending March 1990	Year ending June 1989			Year ending March 1990	Year ending June 1989
United States, Total <sup>2</sup> ....	85,837,882	298,006,911	.6	4.7	25,459,221	99,131,083	.7	6.5
Alabama .....	968,314	3,742,563	.6	3.7	270,487	1,020,581	2.2	4.9
Alaska .....	429,568	1,345,062	-5.6	1.8	(X)	(X)	(X)	(X)
Arizona .....	1,327,939	4,368,725	3.2	7.4	498,548	1,917,690	1.0	4.1
Arkansas .....	616,546	2,244,645	1.5	6.9	209,500	847,725	1.0	9.5
California .....	13,254,616	43,388,895	.1	5.7	3,786,647	13,578,873	-1.6	7.2
Colorado .....	854,520	3,013,251	1.3	5.7	202,025	824,145	1.9	9.9
Connecticut .....	1,686,150	5,197,150	-2.3	8.9	657,694	2,443,398	6.5	18.2
Delaware .....	318,023	1,129,280	-1.0	-2	(X)	(X)	(X)	(X)
Florida .....	3,900,451	13,313,492	3.0	7.1	2,288,892	8,191,414	2.9	7.2
Georgia .....	1,887,469	7,073,276	1.4	11.3	683,323	2,640,595	3.3	29.2
Hawaii .....	562,077	2,334,809	-2.4	5.3	308,567	1,176,688	3.3	14.8
Idaho .....	353,663	1,141,272	3.5	13.0	95,632	383,088	2.3	10.5
Illinois .....	3,687,841	12,628,381	3.1	9.0	958,697	3,835,691	.6	2.5
Indiana .....	1,741,844	6,244,955	-2.8	5.8	644,496	2,551,465	-4.7	-1.1
Iowa .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kansas .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kentucky .....	1,113,655	4,235,006	1.1	5.0	271,827	1,127,576	1.2	7.9
Louisiana .....	1,312,446	4,260,524	-1	8.0	341,316	1,426,592	-1.7	2.1
Maine .....	453,589	1,553,458	.4	-2.3	116,795	508,980	-3	-1.6
Maryland .....	2,166,492	6,445,723	-1	4.0	528,850	1,571,867	2.0	4.3
Massachusetts .....	2,663,450	9,140,849	.3	.8	483,693	1,957,079	-2.5	-6.1
Michigan .....	2,846,634	11,240,190	.3	.4	747,415	3,232,750	-	8.9
Minnesota .....	1,940,275	6,781,075	2.9	7.2	489,020	1,869,521	-3	5.3
Mississippi .....	656,322	2,359,103	1.9	3.4	277,674	1,088,173	1.1	5.5
Missouri .....	1,505,065	4,939,166	1.9	5.4	482,325	1,898,837	2.0	7.5
Montana .....	344,732	856,320	14.0	17.8	(X)	(X)	(X)	(X)
Nebraska .....	450,777	1,514,732	2.4	4.5	129,662	507,782	.7	3.5
Nevada .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire .....	217,291	598,695	.4	-2.2	(X)	(X)	(X)	(X)
New Jersey .....	3,240,752	10,406,088	-1.4	-7	853,321	3,291,359	1.8	4.3
New Mexico .....	535,549	1,986,487	2.1	5.5	216,328	832,224	1.7	4.5
New York <sup>3</sup> .....	6,709,434	27,959,759	-2.2	.4	1,157,119	6,018,821	.3	3.7
North Carolina .....	2,297,551	8,025,731	4.4	9.1	476,433	1,769,578	1.6	4.2
North Dakota .....	191,581	706,830	-1.9	7.7	56,970	264,642	-3.7	12.5
Ohio .....	3,402,813	11,436,529	1.3	5.8	913,064	3,589,092	1.3	4.8
Oklahoma .....	980,175	3,408,340	1.1	4.0	218,299	844,475	3.0	8.6
Oregon .....	858,054	2,785,891	-5	7.7	(X)	(X)	(X)	(X)
Pennsylvania .....	4,759,983	13,150,715	.6	4.1	1,063,051	4,224,982	.9	3.3
Rhode Island .....	414,519	1,233,448	3.4	6.4	100,019	394,806	.2	.1
South Carolina .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Dakota .....	112,008	477,236	.4	4.2	55,420	237,714	-.7	7.3
Tennessee .....	1,191,238	4,236,386	1.0	4.3	597,029	2,343,908	1.0	4.8
Texas .....	3,581,435	14,505,362	1.2	4.0	1,893,014	7,463,806	2.0	8.5
Utah .....	470,071	1,745,856	5.3	14.1	135,252	682,975	-5.6	6.5
Vermont .....	199,820	658,350	4.1	4.9	31,754	136,028	1.9	2.3
Virginia .....	1,979,596	6,593,672	-.2	-.4	342,473	1,353,076	1.3	4.9
Washington .....	1,919,771	7,388,089	2.7	14.0	1,138,925	4,470,929	2.7	14.2
West Virginia .....	662,544	2,182,887	3.9	13.0	200,106	720,925	3.2	20.3
Wisconsin .....	1,817,643	6,273,325	-3.9	-2.1	499,964	1,816,379	-7.0	-3.8
Wyoming .....	154,351	584,761	5.6	1.6	37,595	159,891	1.6	5.7
Exhibit: Dist. Of Columbia ..	617,126	2,317,389	1.3	7.9	126,054	478,218	1.8	8.1

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1990 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	2nd quarter 1990 (thousand dollars)	12-month periods			2nd quarter 1990 (thousand dollars)	12-month periods		
		Year ending June 1990 (thousand dollars)	Percent change from —			Year ending June 1990 (thousand dollars)	Percent change from —	
			Year ending March 1990	Year ending June 1989			Year ending March 1990	Year ending June 1989
United States, Total <sup>2</sup> ....	4,946,100	19,250,443	.8	6.7	1,451,546	5,515,136	1.8	11.4
Alabama .....	74,869	292,970	.7	3.7	17,938	68,500	— .2	— 2.7
Alaska .....	9,943	41,500	2.4	18.2	4,248	13,476	15.3	55.0
Arizona .....	78,483	339,112	— 3.4	.7	12,552	46,942	— 2.1	— 7.1
Arkansas .....	55,391	216,237	.6	— .2	15,780	61,526	— 1.4	— 3.7
California .....	339,114	1,359,407	1.5	4.0	193,290	781,346	6.2	90.4
Colorado .....	79,987	321,939	1.8	6.7	14,919	59,826	— 1.3	— .8
Connecticut .....	76,491	314,677	— .6	— 2.2	30,215	119,423	— 1.9	26.2
Delaware .....	19,092	63,569	.6	1.2	3,448	11,659	— 1.3	— 3.8
Florida .....	199,993	775,964	.4	6.8	86,451	327,795	— .6	— 1.6
Georgia .....	112,053	439,734	1.2	4.1	29,455	87,310	.8	— .7
Hawaii .....	13,513	53,204	.8	3.7	5,415	23,496	— 2.5	— 3.8
Idaho .....	25,245	107,644	.9	3.0	4,135	14,564	— .3	— 10.8
Illinois .....	262,496	916,406	9.6	26.5	86,520	321,278	9.4	35.7
Indiana .....	135,021	565,265	(NA)	1.5	29,686	112,639	.7	— .3
Iowa .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kansas .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kentucky .....	91,546	360,298	.6	1.1	3,685	13,897	— 1.3	— 2.1
Louisiana .....	109,631	393,003	5.0	6.2	17,944	68,690	— 2.1	— 2.0
Maine .....	34,084	137,650	2.8	8.3	11,698	43,013	3.9	7.2
Maryland .....	114,977	449,730	— 7.5	2.3	18,603	59,789	— 3.1	— 5.8
Massachusetts .....	75,751	301,955	— .2	— 1.6	37,945	150,769	— 1.8	— 5.0
Michigan .....	191,112	730,522	3.3	5.2	66,703	263,649	5.9	— 3.6
Minnesota .....	113,629	461,340	.7	1.7	46,753	152,770	— .9	— 4.4
Mississippi .....	64,453	304,010	.9	4.6	13,199	50,903	— 1.8	— 5.4
Missouri .....	84,952	355,095	— 1.3	1.6	20,162	78,330	— .3	— 3.2
Montana .....	26,821	112,052	2.6	4.7	3,308	12,461	.7	4.6
Nebraska .....	54,696	209,279	5.9	20.8	10,115	38,285	— 1.7	— 4.5
Nevada .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
New Hampshire .....	28,340	81,148	.3	— 7.8	12,848	38,342	7.7	22.0
New Jersey .....	104,296	413,722	— 1.9	— 2.1	51,150	202,596	— 1.5	— 4.5
New Mexico .....	40,920	164,452	4.0	16.0	4,548	17,669	— 1.1	— 3.6
New York .....	131,502	521,997	— 4.0	— .1	149,946	558,973	2.9	35.3
North Carolina .....	215,540	793,441	8.4	30.2	4,316	15,315	.8	— 4.3
North Dakota .....	17,802	72,775	1.7	6.2	4,193	16,245	1.0	6.4
Ohio .....	246,021	970,934	3.5	19.5	55,499	219,302	— .3	— 1.8
Oklahoma .....	79,235	315,178	— .1	— .1	18,890	72,905	— 2.8	— 8.2
Oregon .....	63,839	235,870	3.8	12.3	21,903	77,824	10.5	6.9
Pennsylvania .....	185,693	745,254	3.1	10.6	54,643	216,852	— 1.2	— 3.1
Rhode Island .....	22,448	72,997	25.1	(NA)	10,150	38,489	— 2.7	20.4
South Carolina .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Dakota .....	15,988	69,120	— .9	— 10.6	3,381	13,462	— .9	— .9
Tennessee .....	164,416	630,090	2.6	17.8	21,136	79,112	— .4	— 2.1
Texas .....	387,247	1,505,886	.1	— .2	108,529	410,410	.4	— 2.4
Utah .....	40,220	154,158	2.6	9.2	6,022	22,183	3.9	7.7
Vermont .....	13,489	53,723	5.4	21.7	2,854	12,030	2.5	3.0
Virginia .....	178,623	621,914	.1	1.5	4,371	16,251	1.0	— 1.7
Washington .....	133,276	483,545	3.6	6.5	36,868	138,660	2.8	6.9
West Virginia .....	52,302	208,625	1.5	21.0	8,643	32,218	— .3	— 2.6
Wisconsin .....	132,955	482,046	— 7.5	— 6.9	36,918	140,798	— .2	— 3.3
Wyoming .....	12,605	36,126	12.7	— 3.0	1,571	5,477	11.7	39.5
Exhibit: Dist. Of Columbia ..	6,952	29,792	— 4.2	3.0	2,571	9,327	— 1.7	— 10.5

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1990 and Prior Periods—Con.

State	Alcoholic beverage sales				Individual income			
	2nd quarter 1990 (thousand dollars)	12-month periods			2nd quarter 1990 (thousand dollars)	12-month periods		
		Year ending June 1990 (thousand dollars)	Percent change from—			Year ending June 1990 (thousand dollars)	Percent change from—	
			Year ending March 1990	Year ending June 1989			Year ending March 1990	Year ending June 1989
United States, Total <sup>2</sup> . . .	832,284	3,177,444	.4	2.2	28,593,552	95,056,150	.9	5.7
Alabama . . . . .	25,989	106,267	.4	1.9	301,777	1,098,842	— .1	5.9
Alaska . . . . .	3,083	12,034	2.4	9.8	(X)	(X)	(X)	(X)
Arizona . . . . .	10,430	40,306	1.7	— .6	368,246	1,063,804	6.2	16.5
Arkansas . . . . .	5,138	18,645	2.5	— 20.5	213,578	739,238	3.9	8.5
California . . . . .	31,689	128,319	.1	.1	5,454,658	16,824,356	1.6	6.4
Colorado . . . . .	5,273	20,836	— .1	— 1.6	412,270	1,352,334	.9	5.3
Connecticut . . . . .	10,180	46,610	.6	36.3	350,812	616,438	5.5	32.5
Delaware . . . . .	1,265	4,931	.1	— .1	125,565	456,311	2.1	6.8
Florida . . . . .	121,948	463,006	.3	1.4	(X)	(X)	(X)	(X)
Georgia . . . . .	29,885	117,159	1.4	1.3	729,097	2,867,944	.4	5.0
Hawaii . . . . .	9,807	40,336	— 1.1	4.5	107,591	695,098	— 13.2	— 9.5
Idaho . . . . .	3,131	12,479	7.6	(NA)	146,545	403,064	5.3	15.6
Illinois . . . . .	14,751	63,528	— 1.4	— 2.8	1,323,677	4,288,408	5.0	22.2
Indiana . . . . .	10,048	34,849	16.5	— 5.2	604,736	2,090,540	— 2.0	7.5
Iowa . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kansas . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kentucky . . . . .	12,651	50,222	.4	2.2	329,088	1,210,284	2.0	8.9
Louisiana . . . . .	10,820	42,811	— .4	<sup>4</sup> — 22.6	250,274	739,490	5.9	30.9
Maine . . . . .	8,794	34,438	— 3.3	— 7.3	188,532	580,562	— .3	1.6
Maryland . . . . .	9,212	26,452	.1	— 2.0	1,046,949	2,864,409	4.9	7.9
Massachusetts . . . . .	17,615	71,484	— 1.6	— 6.3	1,586,881	4,740,239	4.2	10.6
Michigan . . . . .	29,702	120,712	— .6	— 5.5	920,449	3,840,942	—	.7
Minnesota . . . . .	16,733	55,824	2.2	1.5	878,754	2,876,636	8.0	15.2
Mississippi . . . . .	9,036	33,114	1.6	1.6	136,026	430,391	1.7	7.5
Missouri . . . . .	5,834	23,715	.2	.5	625,094	1,790,589	2.7	6.1
Montana . . . . .	3,933	13,238	— 3.4	— .2	88,551	279,643	— .4	5.3
Nebraska . . . . .	4,099	16,118	.6	— .8	159,849	495,567	2.1	4.5
Nevada . . . . .	(NA)	(NA)	(NA)	(NA)	(X)	(X)	(X)	(X)
New Hampshire . . . . .	4,326	11,526	1.2	.0	25,102	41,391	13.1	14.2
New Jersey . . . . .	14,666	53,402	1.7	— .2	864,072	2,952,046	— 1.3	1.9
New Mexico . . . . .	4,243	17,058	— .4	— 1.5	103,701	361,117	1.5	4.6
New York . . . . .	45,869	195,708	2.8	30.0	3,822,475	14,653,603	— 4.2	— 2.5
North Carolina . . . . .	38,905	151,182	1.0	2.4	862,850	3,390,390	5.2	11.9
North Dakota . . . . .	1,402	5,476	1.3	— .6	43,100	111,142	— .2	4.7
Ohio . . . . .	17,564	66,486	1.4	1.0	1,249,164	4,125,303	1.7	8.3
Oklahoma . . . . .	13,781	54,332	— .4	— .5	329,210	1,000,883	2.2	7.3
Oregon . . . . .	2,836	10,819	1.3	— .2	566,830	1,826,647	— 2.4	5.9
Pennsylvania . . . . .	31,197	139,989	.1	1.9	1,060,132	3,220,667	1.2	5.3
Rhode Island . . . . .	2,739	10,834	7.6	47.9	124,065	425,086	— 2.9	.9
South Carolina . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Dakota . . . . .	2,211	9,650	3.0	7.9	(X)	(X)	(X)	(X)
Tennessee . . . . .	15,881	62,068	.2	.2	82,178	102,953	13.9	7.8
Texas . . . . .	86,757	329,703	1.1	3.4	(X)	(X)	(X)	(X)
Utah . . . . .	4,971	15,546	10.3	(NA)	204,784	622,729	22.4	25.5
Vermont . . . . .	3,441	14,213	1.1	— 2.4	90,171	250,903	10.0	17.6
Virginia . . . . .	22,745	83,607	— 12.7	— 12.5	911,780	3,075,369	.1	— 1.0
Washington . . . . .	36,963	113,317	2.7	10.2	(X)	(X)	(X)	(X)
West Virginia . . . . .	2,111	8,572	1.3	5.6	165,056	516,858	6.1	10.6
Wisconsin . . . . .	9,865	38,587	— 2.1	— 2.8	769,823	2,564,307	— 2.9	— .5
Wyoming . . . . .	265	1,124	— 1.1	— 2.7	(X)	(X)	(X)	(X)
Exhibit: Dist. Of Columbia . .	1,768	6,313	12.9	14.0	198,676	627,225	4.4	5.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes: June 1990 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	2nd quarter 1990 (thousand dollars)	12-month periods			2nd quarter 1990 (thousand dollars)	12-month periods		
		Year ending June 1990 (thousand dollars)	Percent change from—			Year ending June 1990 (thousand dollars)	Percent change from—	
			Year ending March 1990	Year ending June 1989			Year ending March 1990	Year ending June 1989
United States, Total <sup>2</sup> ....	7,678,621	21,762,213	-4.4	-8.8	3,118,563	10,614,098	1.4	6.0
Alabama .....	73,380	193,689	-2.6	-3.8	28,980	127,826	.5	-1.7
Alaska .....	82,469	184,881	-28.7	-59.8	7,818	17,291	15.8	2.0
Arizona .....	80,775	179,832	-5.2	-10.1	68,835	226,865	10.1	7.2
Arkansas .....	51,715	126,679	-1.8	12.4	20,803	76,523	1.7	2.5
California .....	1,692,796	4,928,377	-.9	-2.7	272,708	1,157,853	-5.1	-.5
Colorado .....	63,509	117,023	-8.8	-27.0	26,112	106,707	8.7	42.3
Connecticut .....	220,723	679,726	(NA)	(NA)	57,745	160,539	1.5	5.0
Delaware .....	49,968	117,802	(NA)	(NA)	7,041	24,431	1.3	-1.3
Florida .....	339,340	698,825	10.7	-3.7	143,161	545,022	3.0	8.8
Georgia .....	171,045	484,555	-1.8	-7.9	36,435	98,481	-2.3	3.0
Hawaii .....	38,497	94,750	5.7	7.5	5,034	20,010	1.1	4.4
Idaho .....	33,190	72,692	4.6	2.1	15,283	71,128	7.8	(NA)
Illinois .....	405,405	939,150	4.0	-12.5	202,997	650,831	.2	-3.6
Indiana .....	147,733	(NA)	(NA)	(NA)	91,964	180,560	6.7	3.4
Iowa .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kansas .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Kentucky .....	127,184	279,482	2.9	-10.1	48,468	150,335	.2	-.2
Louisiana .....	166,177	332,970	-7.7	9.1	25,691	81,858	-.8	-8.6
Maine .....	22,213	57,658	<sup>4</sup> -11.2	<sup>4</sup> -40.1	15,950	54,871	-2.4	-9.7
Maryland .....	13,815	278,138	-28.4	-16.0	62,682	155,222	-1.3	.9
Massachusetts .....	166,540	877,935	(NA)	(NA)	74,589	(NA)	(NA)	(NA)
Michigan .....	524,095	1,791,267	-.5	-10.2	144,446	503,639	-2.4	1.4
Minnesota .....	106,011	481,853	-2.8	-1.2	101,079	338,991	5.9	12.2
Mississippi .....	30,691	119,985	-6.7	-16.0	23,640	90,083	7.0	7.3
Missouri .....	108,092	221,471	-1.6	-8.9	58,297	212,916	2.1	2.8
Montana .....	58,681	80,316	46.3	43.1	12,586	38,794	3.1	13.5
Nebraska .....	29,376	71,948	5.4	-10.8	15,875	59,383	5.6	7.8
Nevada .....	(X)	(X)	(X)	(X)	(NA)	(NA)	(NA)	(NA)
New Hampshire .....	51,907	126,589	-3.1	-16.7	19,293	58,055	1.3	10.0
New Jersey .....	495,360	1,123,095	-12.1	-14.2	94,392	354,582	-4.0	-4.3
New Mexico .....	22,850	63,580	1.4	-16.9	24,774	104,349	1.1	2.4
New York .....	340,426	1,779,219	-5.6	-7.8	130,000	581,000	-.2	19.3
North Carolina .....	205,265	593,533	-9.5	-24.8	144,629	446,233	(NA)	(NA)
North Dakota .....	20,505	43,384	.5	7.9	9,552	37,973	-5.3	2.0
Ohio .....	328,024	643,427	-4.9	-11.9	153,500	404,970	4.5	4.7
Oklahoma .....	40,167	95,920	1.0	-15.0	95,905	244,631	6.5	-3.6
Oregon .....	59,774	147,784	-7.5	-6.4	59,671	231,316	4.5	21.0
Pennsylvania .....	528,125	1,125,680	-6.7	-3.8	145,608	474,576	-1.0	.1
Rhode Island .....	45,384	78,454	18.9	5.1	17,526	36,894	22.9	6.0
South Carolina .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
South Dakota .....	7,774	30,771	-4.7	17.5	6,138	25,511	6.0	11.5
Tennessee .....	112,132	332,036	-3.8	-10.6	67,145	167,006	2.6	1.6
Texas .....	(X)	(X)	(X)	(X)	255,356	758,401	-	1.0
Utah .....	43,407	96,488	2.7	10.5	5,627	33,155	-13.6	.8
Vermont .....	7,928	27,128	-9.2	-29.2	8,530	28,976	-2.8	4.8
Virginia .....	143,574	306,170	-7.2	-11.9	63,700	264,065	-3.4	-3.8
Washington .....	(X)	(X)	(X)	(X)	47,322	190,838	.7	5.4
West Virginia .....	85,628	221,642	6.8	7.4	29,034	74,784	6.7	7.8
Wisconsin .....	98,971	435,916	-2.1	-2.8	49,697	176,619	3.2	3.2
Wyoming .....	(X)	(X)	(X)	(X)	10,445	34,293	<sup>4</sup> 2.0	<sup>4</sup> -19.2
Exhibit: Dist. Of Columbia ..	34,093	131,664	-16.1	-17.5	4,730	16,246	1.6	-1.8

-Represents zero. NA Not available. X Not applicable.

<sup>1</sup>Includes amounts not separately detailed.<sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.<sup>3</sup>Includes taxes collected for the five dependent transportation districts.<sup>4</sup>Reflects change in collection cycle.

## Appendix A.

# Legal and Administrative Revisions Affecting State Tax Collections

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Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

### ALABAMA

Alcoholic beverage sales tax. Tax rates increased effective October 1, 1988.

Motor vehicle and operators' license tax. Fees for motor vehicle certificates of title increased effective December 1, 1988.

### ALASKA

Tobacco product sales tax. Tax rate increased from 16 to 29 cents per pack effective September 10, 1989.

Individual income tax. Amounts shown are residual collections of repealed tax.

Corporation net income tax. Resolution of disputed tax liabilities from prior years resulted in large collections during fourth quarter of 1988.

### ARIZONA

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective September 1, 1988.

### ARKANSAS

Alcoholic beverage sales tax. Additional tax imposed on the sale of alcoholic beverages for on-premise consumption effective July 1, 1989.

### CALIFORNIA

General sales and gross receipts tax. Tax rate increased from 4.75 to 5 percent effective December 1, 1989.

Tobacco product sales tax. Tax rate increased from 10 to 35 cents per pack effective January 1, 1989.

### COLORADO

Motor fuels sales tax. Tax rate increased from 18 to 20 cents per gallon effective August 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective August 1, 1989. In addition, truck registration fees increased effective January 1, 1990.

### CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.5 to 8 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 19 to 20 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 26 to 40 cents per pack effective April 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1988.

Corporation net income tax. A surtax imposed for tax years beginning after 1988.

### DELAWARE

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1990.

### FLORIDA

Alcoholic beverage sales tax. Tax rates decreased effective July 1, 1988.

Motor vehicle and operators' license tax. Additional fee imposed on the initial application for a motor vehicle registration effective October 1, 1989. Other fee increases became effective June 1, 1990.

### GEORGIA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective April 1, 1989.

### HAWAII

Alcoholic beverage sales tax. Tax rates increased effective January 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

**ILLINOIS**

General sales and gross receipts tax. Tax rate increased from 5 to 6.25 percent effective January 1, 1990. Also effective January 1, 1990, a 1 percent tax is imposed on sales of drugs and on food for off-premise consumption.

Motor fuel sales tax. Tax rate increased from 13 to 16 cents per gallon effective August 1, 1989, and from 16 to 19 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 20 to 30 cents per pack effective July 2, 1989.

Individual income tax. Tax rates for individuals, estates, and trusts increased effective July 1, 1989.

**IOWA**

Motor fuel sales tax. Tax rate increased from 18 to 20 cents per gallon effective January 1, 1989.

Tobacco product sales tax. Tax rate decreased from 34 to 31 cents per pack effective July 1, 1989.

**KANSAS**

General sales and gross receipts tax. Tax rate increased from 4 to 4.25 percent effective July 1, 1989.

Motor fuel sales tax. Tax rate increased from 11 to 15 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates reduced for tax years beginning after 1988.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

**KENTUCKY**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1990, was 15 cents per gallon.

Corporation net income tax. Tax rates increased for the tax years ending after 1989.

**LOUISIANA**

Motor fuel sales tax. Tax rate increased from 16 to 20 cents per gallon effective January 1, 1990.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

**MAINE**

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective April 1, 1989.

Tobacco product sales tax. Tax rate increased from 28 to 31 cents per pack effective October 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective December 1, 1989.

Individual income tax. Individuals who filed 1987 income tax returns were eligible to receive a tax rebate. The rebate checks were mailed during September and October 1988.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

**MASSACHUSETTS**

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1990, was 11 cents per gallon.

Individual income tax. Tax rates increased for tax years beginning in 1989, and increased again for tax years beginning in 1990.

**MICHIGAN**

Individual income tax. Tax credit enacted for prescription drug expenses, effective for tax years beginning after 1988.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

**MINNESOTA**

Corporation net income tax. Tax rates increased for tax years beginning after 1989.

**MISSISSIPPI**

Motor fuel sales tax. Tax rate increased from 17 to 18 cents per gallon effective January 1, 1989.

**MISSOURI**

General sales and gross receipts tax. Tax rate increased from 4.225 to 4.425 percent effective October 1, 1989.

Individual income tax. Withholding tables revised for income earned after 1988 to reflect increases in standard deduction amounts.

**MONTANA**

Tobacco product sales tax. Tax rate increased from 16 to 18 cents per pack effective October 1, 1989.

Individual income tax. New withholding tables were issued for income January 1, 1989. In addition, a 5 percent surtax is imposed for tax years beginning after 1989.

Corporation net income tax. A 5 percent surtax is imposed for tax years beginning after 1989.

Motor vehicle and operators' license tax. Additional motor vehicle registration fee increased effective October 1, 1989.

## NEBRASKA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1990, was 22.8 cents per gallon.

Individual income tax. Tax rates reduced for taxable years beginning after 1988, and increased for tax years beginning after 1989.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

## NEVADA

Motor fuel sales tax. Tax rate increased from 14.25 to 16.25 cents per gallon effective July 1, 1988.

Tobacco product sales tax. Tax rate increased from 20 to 35 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective January 1, 1990.

## NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective April 1, 1990.

Tobacco product sales tax. Tax rate increased from 17 to 21 cents per pack effective July 1, 1989, and from 21 to 25 cents per pack effective February 20, 1990.

Alcoholic beverage sales tax. Tax rates increased effective April 1, 1990.

Motor vehicle and operators' license tax. Motor vehicle registration fees increased effective July 1, 1989. Additional fee increases became effective June 9, 1990.

## NEW JERSEY

Motor fuel sales tax. Tax rate increased from 8 to 10.5 cents per gallon effective July 1, 1988.

## NEW MEXICO

Motor fuel sales tax. Tax rate increased from 14.2 to 16.2 cents per gallon effective July 1, 1989.

## NEW YORK

Tobacco product sales tax. Tax rate increased from 21 to 33 cents per pack effective May 1, 1989, and from 33 to 39 cents per pack effective June 1, 1990.

Alcoholic beverage sales tax. Tax rates increased effective June 1, 1990.

## NORTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15.7 to 20.9 cents per gallon effective August 1, 1989, and from 20.9 to 21.7 cents per gallon effective January 1, 1990.

## NORTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 5.5 to 6 percent effective May 1, 1989, and reduced from 6 to 5 percent effective December 6, 1989.

Tobacco product sales tax. Tax rate increased from 27 to 30 cents per pack effective July 1, 1989.

Individual income tax. Tax rates increased for tax years beginning after 1988.

## OHIO

Motor fuel sales tax. Tax rate increased from 14.7 to 14.8 cents per gallon effective July 1, 1988, and from 14.8 to 18 cents per gallon effective July 15, 1989.

## OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 4 to 4.5 percent effective May 1, 1990.

Motor fuel sales tax. Tax rate increased from 16 to 17 cents per gallon effective July 1, 1989.

Individual income tax. Tax rates increased for taxable years beginning after 1989, and a tax credit allowed for sales tax paid, effective beginning with calendar year 1990.

Corporation net income tax. Tax rates increased for taxable years beginning after 1989.

## OREGON

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective January 1, 1989, from 16 to 18 cents per gallon effective January 1, 1990.

Tobacco product sales tax. Tax rate increased from 27 to 28 cents per pack effective November 1, 1989.

Individual income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 9.8 percent credit of 1989 tax liability.

Corporation net income tax. State's fiscal year 1988-89 revenue surplus will be refunded in the form of a 19.7 percent credit of 1989 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every two years.

## RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1990, was 20 cents per gallon.

Tobacco product sales tax. Tax rate increased from 25 to 27 cents per pack effective July 1, 1988, and from 27 to 37 cents per pack effective June 29, 1989.

Alcoholic beverage sales tax. Tax rates increased effective June 29, 1989.

Corporation net income tax. Tax on corporate net worth repealed effective for tax years ending on or after July 1, 1988.

## SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 15 to 16 cents per gallon effective January 1, 1989.

## SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1990, was 18 cents per gallon.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

## TENNESSEE

Motor fuel sales tax. Tax rate increased from 17 to 20 cents per gallon effective April 11, 1989.

Alcoholic beverage sales tax. Some tax rates reduced effective March 1, 1990.

## UTAH

General sales and gross receipts tax. Tax rate decreased from 5.094 to 5 percent effective January 1, 1990.

## VERMONT

Motor fuel sales tax. Tax rate increased from 14 to 16 cents per gallon effective June 1, 1989.

Individual income tax. Tax rate increased from 23 to 25 percent of Federal tax liability for tax years beginning after 1988, and from 25 to 28 percent of Federal tax liability for tax years beginning after 1989.

## WASHINGTON

General sales and gross receipts tax. Food exempt from tax effective June 1, 1988.

Motor fuel sales tax. Tax rate increased from 18 to 22 cents per gallon effective April 1, 1990.

Tobacco product sales tax. Tax rate increased from 31 to 34 cents per pack effective June 1, 1989.

Alcoholic beverage sales tax. Additional taxes imposed effective June 1, 1989, for beer, and effective July 1, 1989, for wine and distilled spirits.

## WEST VIRGINIA

General sales and gross receipts tax. Sales of food subject to tax effective March 1, 1989.

Motor fuel sales tax. Tax rate increased from 10.5 to 15.5 cents per gallon effective April 1, 1989.

Motor vehicle and operators' license tax. Tax rates increased effective July 1, 1988.

## WISCONSIN

Motor fuel sales tax. Tax rate decreased from 20.9 to 20.8 cents per gallon effective April 1, 1989, and increased from 20.8 to 21.5 cents per gallon effective April 1, 1990.

## WYOMING

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1989.

Tobacco product sales tax. Tax rate increased from 8 to 12 cents per pack effective July 1, 1989.

Motor vehicle and operators' license tax. Staggered motor vehicle registration became effective January 1, 1990.

## DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 15.5 to 18 cents per gallon effective July 1, 1989.

Alcoholic beverage sales tax. Tax rates increased effective July 1, 1989.

Corporation net income tax. Unincorporated business surtax increased for taxable years beginning after September 30, 1989.



## Appendix B.

# Social Insurance Taxes and Contributions

**Table B-1. Social Insurance Taxes and Contributions for Second Quarter 1990 and Prior Periods**

(Million dollars)

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment and pension fund contributions <sup>1</sup>
<b>QUARTER</b>									
<b>1990</b>									
2nd quarter .....	115,427	75,440	8,004	20,461	1,123	8	7,234	2,468	689
1st quarter .....	94,388	65,234	6,927	17,395	1,082	7	2,094	976	673
<b>1989</b>									
4th quarter .....	76,448	52,563	5,042	14,249	1,091	8	2,704	318	473
3rd quarter .....	85,170	57,522	5,523	15,639	1,088	11	4,236	483	668
2nd quarter .....	105,855	68,533	6,567	18,677	1,125	8	7,782	2,467	696
1st quarter .....	93,604	64,992	6,231	17,649	1,075	7	2,266	633	751
<b>1988</b>									
4th quarter .....	73,191	49,548	4,749	13,429	1,102	7	3,008	871	477
3rd quarter .....	83,448	55,108	5,283	14,951	1,082	6	4,638	1,731	649
2nd quarter .....	98,450	62,812	6,029	16,986	1,167	10	8,264	2,464	718
1st quarter .....	81,191	56,266	5,397	15,022	1,040	8	2,364	1,037	57
<b>1987</b>									
4th quarter .....	68,501	46,152	4,446	12,900	1,212	11	3,044	689	47
3rd quarter .....	73,431	47,152	4,550	13,422	1,095	17	5,698	1,446	51
2nd quarter .....	87,794	54,721	5,303	15,931	1,159	10	8,270	2,360	40
1st quarter .....	73,878	49,471	4,908	14,569	1,078	9	2,236	1,564	43
<b>1986</b>									
4th quarter .....	64,318	43,199	4,099	12,070	1,230	12	2,928	711	69
3rd quarter .....	67,755	44,278	4,278	12,440	1,128	10	4,722	846	53
2nd quarter .....	84,163	52,136	5,038	15,022	1,154	9	8,580	2,172	52
1st quarter .....	70,763	47,870	4,602	13,300	1,111	11	2,389	1,423	57
<b>12 MONTHS ENDING</b>									
June 1990 .....	371,433	250,759	25,496	67,744	4,384	34	16,268	4,245	2,503
March 1990 .....	361,861	243,852	24,059	65,960	4,386	34	16,816	4,244	2,510
December 1989 .....	361,077	243,610	23,363	66,214	4,379	34	16,988	3,901	2,588
September 1989 .....	357,820	240,595	23,070	65,394	4,390	33	17,292	4,454	2,592
June 1989 .....	356,098	238,181	22,830	64,706	4,384	28	17,694	5,702	2,573
March 1989 .....	348,693	232,460	22,292	63,015	4,426	30	18,176	5,699	2,595
December 1988 .....	336,280	223,734	21,458	60,388	4,391	31	18,274	6,103	1,901
September 1988 .....	331,590	220,338	21,155	59,859	4,501	35	18,310	5,921	1,471
June 1988 .....	321,573	212,382	20,422	58,330	4,514	46	19,370	5,636	873
March 1988 .....	310,917	204,291	19,696	57,275	4,506	46	19,376	5,532	195
December 1987 .....	303,604	197,496	19,207	56,822	4,544	47	19,248	6,059	181
September 1987 .....	299,421	194,543	18,860	55,992	4,562	48	19,132	6,081	203
June 1987 .....	293,745	191,669	18,588	55,010	4,595	41	18,156	5,481	205
March 1987 .....	290,114	189,084	18,323	54,101	4,590	40	18,466	5,293	217
December 1986 .....	286,999	187,483	18,017	52,832	4,623	42	18,619	5,152	231
September 1986 .....	282,031	184,137	17,821	51,334	4,602	40	18,832	5,043	222
June 1986 .....	281,023	184,032	17,840	50,498	4,655	42	19,284	4,444	228
March 1986 .....	273,206	178,763	17,226	47,605	4,666	40	19,965	4,710	231

<sup>1</sup>Effective with 2nd quarter 1988, amounts include pension fund contributions.